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LB 194

to put some pressure on those people who are ignoring paying their taxes. So I rise in support, Senator Schimek, and commend you for bringing this amendment.

SPEAKER KRISTENSEN: Senator Beutler.

SENATOR BEUTLER: Senator Kristensen, members of the Legislature, part of my concern on this probably derives from my ignorance of statewide practices. And I wanted to ask Senator Schimek, if I may, a couple of questions with regard to practices in the state...

SENATOR SCHIMEK: I'll try, Senator Beutler.

SENATOR BEUTLER: ...on this matter. I believe in Lancaster County, Senator, that the tax statements do show delinquent years' taxes, when they are...when they have not been paid, as well as current years taxes. Is that not correct?

SENATOR SCHIMEK: As I recall, and I think I have one of those in my file folder, I think it's a little tiny line, down at the bottom, in little, tiny print that says "back taxes are due". It's not noticeable, it's not something...you know, when you look at your tax return, what do you look at? You look at the amount owing, and that's all you look at. It doesn't say on that form that you have such and such taxes in such and such amount due from the past year; it doesn't say that at all.

SENATOR BEUTLER: The...the statement of "back taxes are owing", is that...do all the other county treasurers do the same thing?

SENATOR SCHIMEK: Well, I think they have a variety of methods of trying to address this issue, and some actually send out notice to their delinquencies, a separate notice. Some don't do anything, but...

SENATOR BEUTLER: Some...

SENATOR SCHIMEK: ...usually, they have a little line of some kind on there that really isn't very noticeable.

SENATOR BEUTLER: When you say that it needs to be in a clearly